

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 00-0412P**

**Sales/Use Tax**

**Calendar Years Ended 1997, 1998, and 1999**

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**ISSUE(S)**

**I. Tax Administration – Penalty**

**Authority:** IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

**II. Tax Administration – Interest**

**Authority:** IC 6-8-1-10-1

Taxpayer protests the interest assessed.

**STATEMENT OF FACTS**

Taxpayer protests the penalty that was not assessed.

Taxpayer also protests the interest.

**I. Tax Administration – Penalty**

**DISCUSSION**

Taxpayer protests the penalty; however, the issue is moot, as penalty was not assessed.

**FINDING**

Taxpayer's protest is sustained. The issue is moot.

**II. Tax Administration - Interest**

**DISCUSSION**

Taxpayer protests the interest assessed.

The department has no authority to waive interest.

**FINDING**

Taxpayer's protest is denied.

**CONCLUSION**

Taxpayer's protest is denied for Issue II and the issue is moot for Issue I.